

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1502

Title: 1502, *Computers, Programs, and Data Processing*

Preparation: Bradley Heller

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The proposed amendments to Regulation 1502, *Computers, Programs, and Data Processing*, clarify that a maintenance contract may provide that the purchaser is entitled to receive a backup copy of a prewritten program recorded on tangible storage media and that a taxable optional maintenance contract may be appropriately paired with a nontaxable electronic download or load-and-leave transaction.

History of Proposed Amendments:

December 17-19, 2013	Public Hearing
October 18, 2013	OAL publication date; 45-day public comment period begins; Interested Parties mailing
October 8, 2013	Notice to OAL
August 13, 2013	Business Tax Committee, Board Authorized Publication (Vote 5-0)

Sponsor:	NA
Support:	NA
Oppose:	NA